

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Southwest Allen County Schools (125)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$20,939,138	\$21,271,883	\$21,238,659	\$20,957,236	0.0%	-1.3%
Group Health Insurance	222	\$2,870,738	\$2,986,664	\$3,163,456	\$3,231,851	3.0%	2.2%
Non - Certified Salaries	120	\$2,381,991	\$2,309,082	\$2,276,811	\$2,419,258	0.4%	6.3%
Social Security Certified	212	\$1,546,353	\$1,573,026	\$1,571,539	\$1,577,182	0.5%	0.4%
Teacher Retirement Fund, After 7-1-95	216	\$1,263,133	\$1,322,806	\$1,431,354	\$1,542,570	5.1%	7.8%
Textbooks	630	\$551,907	\$78,363	\$275,418	\$962,596	14.9%	249.5%
Operational Supplies	611	\$569,030	\$636,162	\$558,015	\$666,720	4.0%	19.5%
Severance/Early Retirement Pay	213	\$487,039	\$531,212	\$465,617	\$440,852	-2.5%	-5.3%
Other Group Insurance Authorized by Statute	224	\$394,687	\$403,862	\$408,165	\$439,924	2.7%	7.8%
Licensed Employees	135	\$385,078	\$352,140	\$338,677	\$344,879	-2.7%	1.8%
Stipends	131	\$0	\$0	\$3,669	\$328,610	NA	8857.5%
Transfer Tuition to Other School Corps Within State	561	\$217,511	\$203,691	\$210,403	\$231,835	1.6%	10.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$268,009	\$264,080	\$229,605	\$199,161	-7.2%	-13.3%
Social Security Noncertified	211	\$190,411	\$173,874	\$172,627	\$184,718	-0.8%	7.0%
Public Employees Retirement Fund	214	\$100,269	\$99,050	\$105,087	\$110,972	2.6%	5.6%
Travel	580	\$140,473	\$214,535	\$109,988	\$110,720	-5.8%	0.7%
Miscellaneous Objects	876 - 899	\$14,467	\$20,456	\$46,762	\$106,000	64.5%	126.7%
Equipment	730	\$71,603	\$99,646	\$110,220	\$102,863	9.5%	-6.7%
Workers Compensation Insurance	225	\$91,095	\$75,321	\$94,514	\$83,174	-2.2%	-12.0%
Nonlicensed Employees	136	\$1,541	\$410	\$27,007	\$76,062	165.1%	181.6%
Other Professional and Technical Services	319	\$13,913	\$21,875	\$35,886	\$69,534	49.5%	93.8%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$98,989	\$59,997	\$60,000	NA	0.0%
Library Books	640	\$48,609	\$47,910	\$52,035	\$42,244	-3.4%	-18.8%
Instructional Programs Improvement Services	312	\$174,837	\$102,574	\$71,236	\$31,188	-35.0%	-56.2%
Group Life Insurance	221	\$35,824	\$32,099	\$31,545	\$28,605	-5.5%	-9.3%
Rentals	440	\$15,360	\$17,447	\$16,074	\$17,153	2.8%	6.7%
Connectivity	744	\$7,080	\$7,080	\$7,131	\$10,563	10.5%	48.1%
Seldom or Non-Recurring Purchases	873	\$3,754	\$5,930	\$5,900	\$10,030	27.8%	70.0%
Construction Services	450	\$0	\$0	\$0	\$4,423	NA	NA
Content	747	\$0	\$0	\$1,893	\$2,553	NA	34.9%
Dues and Fees	810	\$1,682	\$904	\$2,437	\$2,528	10.7%	3.7%
Repairs and Maintenance Services	430	\$834	\$1,897	\$2,003	\$1,807	21.3%	-9.8%
Unemployment Insurance	230	\$16,719	\$0	\$7,289	\$1,802	-42.7%	-75.3%
Printing and Binding	550	\$871	\$0	\$1,063	\$727	-4.4%	-31.6%
Instruction Services	311	\$214	\$0	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$42,193	\$60,841	\$24,403	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$32,846,363	\$33,013,808	\$33,156,484	\$34,400,340	1.2%	3.8%

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M S D Southwest Allen County Schools (125)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Instructional Support							
Certified Salaries	110	\$3,653,515	\$3,569,173	\$3,648,279	\$3,436,306	-1.5%	-5.8%
Non - Certified Salaries	120	\$1,409,661	\$1,394,856	\$1,387,660	\$1,346,828	-1.1%	-2.9%
Group Health Insurance	222	\$663,465	\$671,421	\$686,609	\$697,242	1.2%	1.5%
Teacher Retirement Fund, After 7-1-95	216	\$285,339	\$298,075	\$318,636	\$300,689	1.3%	-5.6%
Social Security Certified	212	\$269,569	\$264,335	\$270,896	\$254,756	-1.4%	-6.0%
Public Employees Retirement Fund	214	\$147,755	\$155,114	\$165,482	\$175,753	4.4%	6.2%
Severance/Early Retirement Pay	213	\$95,702	\$193,783	\$143,691	\$110,369	3.6%	-23.2%
Other Group Insurance Authorized by Statute	224	\$91,090	\$97,253	\$101,468	\$103,699	3.3%	2.2%
Social Security Noncertified	211	\$104,445	\$102,918	\$102,569	\$99,261	-1.3%	-3.2%
Instructional Programs Improvement Services	312	\$7,194	\$55,151	\$55,660	\$38,967	52.6%	-30.0%
Operational Supplies	611	\$41,546	\$39,560	\$20,157	\$35,221	-4.0%	74.7%
Travel	580	\$36,601	\$35,314	\$34,748	\$33,806	-2.0%	-2.7%
Nonlicensed Employees	136	\$0	\$0	\$12,353	\$27,177	NA	120.0%
Miscellaneous Objects	876 - 899	\$3,097	\$3,037	\$13,974	\$17,624	54.5%	26.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$30,001	\$23,343	\$17,151	\$15,678	-15.0%	-8.6%
Group Life Insurance	221	\$10,529	\$10,708	\$11,142	\$10,999	1.1%	-1.3%
Equipment	730	\$7,067	\$5,966	\$5,989	\$7,713	2.2%	28.8%
Seldom or Non-Recurring Purchases	873	\$6,370	\$6,300	\$8,402	\$7,336	3.6%	-12.7%
Workers Compensation Insurance	225	\$3,117	\$2,637	\$3,080	\$3,126	0.1%	1.5%
Terminal Leave	125	\$0	\$3,250	\$17,803	\$2,755	NA	-84.5%
Other Employee Benefits	241 - 290	\$10,935	\$18,225	\$3,645	\$0	-100.0%	-100.0%
Licensed Employees	135	\$5,727	\$558	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$16,783	\$25,412	\$10,223	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$7,410	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$6,906,919	\$6,976,390	\$7,039,616	\$6,725,307	-0.7%	-4.5%
Overhead and Operational							
Non - Certified Salaries	120	\$4,942,573	\$5,048,520	\$5,045,500	\$5,102,001	0.8%	1.1%
Light and Power - Other Than Heating and Cooling	625	\$1,387,322	\$1,411,828	\$1,426,305	\$1,445,295	1.0%	1.3%
Food Purchases	614	\$1,317,844	\$1,347,356	\$1,304,072	\$1,255,433	-1.2%	-3.7%
Group Health Insurance	222	\$982,347	\$1,050,078	\$1,091,718	\$1,140,397	3.8%	4.5%
Certified Salaries	110	\$753,837	\$791,226	\$834,299	\$806,670	1.7%	-3.3%
Vehicles	731	\$0	\$717,645	\$117,096	\$677,008	NA	478.2%
Repairs and Maintenance Services	430	\$700,291	\$622,970	\$707,533	\$657,540	-1.6%	-7.1%
Public Employees Retirement Fund	214	\$519,661	\$578,727	\$603,356	\$652,993	5.9%	8.2%
Operational Supplies	611	\$481,689	\$541,758	\$502,151	\$445,828	-1.9%	-11.2%
Social Security Noncertified	211	\$378,103	\$385,462	\$383,496	\$397,196	1.2%	3.6%
Gasoline and Lubricants	613	\$378,150	\$322,120	\$364,141	\$341,102	-2.5%	-6.3%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Heating and Cooling for Buildings - Gas	622	\$298,093	\$318,506	\$407,281	\$330,034	2.6%	-19.0%
Insurance	520	\$252,532	\$295,872	\$322,520	\$294,808	3.9%	-8.6%
Rentals	440	\$205,915	\$181,184	\$204,648	\$211,196	0.6%	3.2%
Other Group Insurance Authorized by Statute	224	\$166,076	\$178,508	\$180,520	\$174,127	1.2%	-3.5%
Other Professional and Technical Services	319	\$95,856	\$141,891	\$148,196	\$170,315	15.5%	14.9%
Water and Sewage	411	\$163,855	\$133,962	\$135,761	\$161,591	-0.3%	19.0%
Equipment	730	\$91,502	\$75,307	\$48,896	\$142,448	11.7%	191.3%
Other Supplies and Materials	615, 660 - 689	\$166,857	\$146,776	\$159,210	\$141,137	-4.1%	-11.4%
Severance/Early Retirement Pay	213	\$99,366	\$119,061	\$109,916	\$112,109	3.1%	2.0%
Board of Education Services	318	\$102,433	\$67,029	\$104,285	\$109,556	1.7%	5.1%
Teacher Retirement Fund, After 7-1-95	216	\$34,620	\$39,814	\$46,699	\$68,324	18.5%	46.3%
Nonlicensed Employees	136	\$0	\$0	\$14,541	\$68,299	NA	369.7%
Removal of Refuse and Garbage	412	\$52,528	\$50,652	\$53,236	\$58,686	2.8%	10.2%
Social Security Certified	212	\$42,002	\$46,860	\$53,708	\$58,037	8.4%	8.1%
Workers Compensation Insurance	225	\$62,412	\$51,616	\$64,746	\$56,977	-2.3%	-12.0%
Travel	580	\$43,980	\$37,627	\$52,137	\$46,926	1.6%	-10.0%
Tires and Repairs	612	\$37,841	\$30,269	\$30,780	\$31,674	-4.3%	2.9%
Overtime Salaries	140	\$28,234	\$25,608	\$27,042	\$27,420	-0.7%	1.4%
Postage and Postage Machine Rental	532	\$4,174	\$13,320	\$24,089	\$23,154	53.5%	-3.9%
Dues and Fees	810	\$23,394	\$17,369	\$15,607	\$18,522	-5.7%	18.7%
Board Member Compensation	115	\$16,710	\$16,885	\$17,380	\$16,785	0.1%	-3.4%
Bank Service Charges	871	\$14,344	\$7,847	\$14,007	\$16,713	3.9%	19.3%
Telephone	531	\$19,965	\$19,773	\$17,926	\$15,739	-5.8%	-12.2%
Group Life Insurance	221	\$13,688	\$14,110	\$14,327	\$13,558	-0.2%	-5.4%
Terminal Leave	125	\$0	\$3,302	\$8,690	\$12,350	NA	42.1%
Professional Development	748	\$9,046	\$6,573	\$16,699	\$9,854	2.2%	-41.0%
Library Books	640	\$6,427	\$11,719	\$9,951	\$9,625	10.6%	-3.3%
Miscellaneous Objects	876 - 899	\$7,407	\$9,919	\$13,303	\$9,330	5.9%	-29.9%
Other Purchased Services	593	\$7,241	\$9,672	\$7,152	\$8,110	2.9%	13.4%
Other Communication Services	533 - 539	\$764	\$2,104	\$4,075	\$6,668	71.9%	63.6%
Periodicals	650	\$3,778	\$5,742	\$9,105	\$5,810	11.4%	-36.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,945	\$9,414	\$10,255	\$5,155	-12.9%	-49.7%
Advertising	540	\$1,549	\$1,739	\$623	\$5,014	34.1%	704.7%
Staff Services	314	\$3,443	\$2,917	\$3,232	\$2,449	-8.2%	-24.2%
Student Transportation Services	510	\$0	\$0	\$0	\$2,056	NA	NA
Seldom or Non-Recurring Purchases	873	\$825	\$7,061	\$1,517	\$1,920	23.5%	26.6%
Printing and Binding	550	\$330	\$1,797	\$927	\$1,919	55.3%	106.9%
Unemployment Insurance	230	\$8,573	\$0	\$1,740	\$576	-49.1%	-66.9%
Pre-2008 Object Code - Temporary Salaries	130	\$65,306	\$39,369	\$24,151	\$0	-100.0%	-100.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Overhead and Operational Total		\$14,001,827	\$14,958,863	\$14,758,543	\$15,370,430	2.4%	4.1%
Non Operational							
Redemption of Principal	831	\$8,380,000	\$7,080,000	\$9,655,000	\$11,335,000	7.8%	17.4%
Buildings	720	\$394,569	\$0	\$17,544	\$3,099,101	67.4%	17565.0%
Improvements Other Than Buildings	715	\$482,306	\$362,175	\$2,782,695	\$2,662,271	53.3%	-4.3%
Interest	832	\$2,257,355	\$1,893,925	\$967,878	\$1,077,548	-16.9%	11.3%
Computer Hardware	741	\$623,182	\$952,737	\$1,051,214	\$1,026,048	13.3%	-2.4%
Non - Certified Salaries	120	\$684,390	\$725,619	\$725,615	\$758,747	2.6%	4.6%
Repairs and Maintenance Services	430	\$869,605	\$303,986	\$1,171,162	\$547,354	-10.9%	-53.3%
Equipment	730	\$212,836	\$185,375	\$251,171	\$431,426	19.3%	71.8%
Content	747	\$550,138	\$291,781	\$571,467	\$399,377	-7.7%	-30.1%
Construction Services	450	\$304,144	\$339,528	\$472,601	\$310,242	0.5%	-34.4%
Connectivity	744	\$438,612	\$105,582	\$174,985	\$163,781	-21.8%	-6.4%
Other Professional and Technical Services	319	\$69,441	\$237,033	\$717,119	\$111,790	12.6%	-84.4%
Social Security Certified	212	\$37,182	\$30,299	\$30,176	\$32,841	-3.1%	8.8%
Teacher Retirement Fund, After 7-1-95	216	\$24,762	\$26,483	\$27,379	\$30,550	5.4%	11.6%
Social Security Noncertified	211	\$23,522	\$24,644	\$24,777	\$24,604	1.1%	-0.7%
Distance Learning Equipment	742	\$36,210	\$42,020	\$23,110	\$24,545	-9.3%	6.2%
Vehicles	731	\$0	\$0	\$0	\$23,800	NA	NA
Food Purchases	614	\$10,673	\$11,819	\$12,845	\$14,499	8.0%	12.9%
Insurance	520	\$12,473	\$2,000	\$24,397	\$13,097	1.2%	-46.3%
Advertising	540	\$29,951	\$4,224	\$6,090	\$7,399	-29.5%	21.5%
Certified Salaries	110	\$0	\$0	\$0	\$6,259	NA	NA
Operational Supplies	611	\$7,260	\$6,386	\$5,906	\$5,769	-5.6%	-2.3%
Bank Service Charges	871	\$3,109	\$1,060	\$3,710	\$5,677	16.2%	53.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,296	\$4,364	\$3,975	\$4,055	-1.4%	2.0%
Public Employees Retirement Fund	214	\$2,469	\$2,678	\$2,580	\$2,703	2.3%	4.8%
Miscellaneous Objects	876 - 899	\$4,824	\$3,467	\$1,818	\$1,898	-20.8%	4.4%
Group Health Insurance	222	\$17,382	\$0	\$0	\$1,539	-45.5%	NA
Other Purchased Services	593	\$12	\$1,093	\$409	\$1,127	211.3%	175.4%
Travel	580	\$1,067	\$1,085	\$1,045	\$1,017	-1.2%	-2.7%
Severance/Early Retirement Pay	213	\$587	\$700	\$657	\$664	3.2%	1.2%
Other Group Insurance Authorized by Statute	224	\$2,990	\$0	\$0	\$203	-48.9%	NA
Group Life Insurance	221	\$262	\$0	\$0	\$8	-58.2%	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$34,564	\$0	\$0	NA	NA
Wireless Equipment	743	\$50,000	\$0	\$0	\$0	-100.0%	NA
Seldom or Non-Recurring Purchases	873	\$36,065	\$285,497	\$210,796	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$108	\$0	-\$59	-\$45	NA	NA

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M S D Southwest Allen County Schools (125)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Non Operational Total		\$15,571,780	\$12,960,124	\$18,938,063	\$22,124,896	9.2%	16.8%
Grand Total		\$69,326,888	\$67,909,185	\$73,892,706	\$78,620,973	3.2%	6.4%